

5-1930

Current Literature

American Institute of Accountants. Library

Follow this and additional works at: <https://egrove.olemiss.edu/jofa>



Part of the [Accounting Commons](#)

Recommended Citation

American Institute of Accountants. Library (1930) "Current Literature," *Journal of Accountancy*. Vol. 49 : Iss. 5 , Article 10.

Available at: <https://egrove.olemiss.edu/jofa/vol49/iss5/10>

This Article is brought to you for free and open access by the Archival Digital Accounting Collection at eGrove. It has been accepted for inclusion in Journal of Accountancy by an authorized editor of eGrove. For more information, please contact egrove@olemiss.edu.

Current Literature

Compiled in the Library of the American Institute of Accountants

[Photostatic reproductions (white printing on a black background) of most of the articles listed in THE JOURNAL OF ACCOUNTANCY or *Accountants' Index* may be obtained from the library of the American Institute of Accountants, 135 Cedar Street, New York, at a rate of 25 cents a page (8½ in. x 11 in.), at 35 cents a page (11½ in. x 14 in.), plus postage. Members and Associates of the American Institute of Accountants are entitled to a discount of 20 per cent. Identify the article by author, title, name of periodical in which it appeared, date of publication and paging. Payment must accompany all orders.]

ACCOUNTING

Koopman, S. Bernard, and Kester, Roy B. *Fundamentals of Bookkeeping and Accounting*. Revised Edition. New York, Ronald Press Company, c 1930. 404 p.

ACCOUNTING

Problems

Hartman, J. M. *How Much Accounting Do You Remember?* INTERNAL REVENUE NEWS, February, 1930, p. 21-2.

Throgmorton, D. O. *How Much Accounting Do You Remember?* INTERNAL REVENUE NEWS, March, 1930, p. 10-12.

AIR TRANSPORTATION

Accounting

Knight, T. C. *Commercial Air Transport Accounting*. PITTSBURGH ACCOUNTANT, March, 1930, p. 1, 7, 8.

APARTMENT HOTELS

Accounting

Monthly Financial Report Forms for Apartment Hotels. BUILDINGS AND BUILDING MANAGEMENT, March 10, 1930, p. 81-3.

APPRECIATION

Krebs, William S. *Asset Appreciation; Its Economic and Accounting Significance*. ACCOUNTING REVIEW, March, 1930, p. 60-9.

Symposium on Appreciation (Prepared by the Graduate Students at the University of Illinois) with Foreword by John R. Wildman and Comments by C. C. Carpenter, Henry Rand Hatfield, John R. Wildman, E. R. Dillavou, Andrew Barr, Louis O. Foster, Irving Fisher and A. C. Littleton. ACCOUNTING REVIEW, March, 1930, p. 1-59.

ARBITRATION AND AWARD

Schuetz, Adolph. *Advantages of Commercial Arbitration*. PHOTO-ENGRAVERS BULLETIN, February, 1930, p. 13-16.

AUDITING AND AUDITORS

Internal Audit

Some Features of an Internal Audit. INCORPORATED ACCOUNTANTS' JOURNAL, March, 1930, p. 222-4.

Current Literature

BANKRUPTCY

Law

England

Metcalfe, O. K. *Some Points in Bankruptcy Law*. INCORPORATED ACCOUNTANTS' JOURNAL, March, 1930, p. 227-30.

BLUE PRINT INDUSTRY

Costs

United States. Foreign and Domestic Commerce, Bureau of. *Problems Affecting Distribution in the Blue Print and Allied Industries*; by D. K. Wallace. Chicago, Illinois, International Association of Blue Print and Allied Industries, 1930. 27 p.

BROKERS

Accounting

Hodges, Charles F. *Wall Street; a Practical Text on the Work of All Departments of the Brokerage House, with Information for Investors and Traders*. Part 1—Covers the Methods, Routines, Bookkeeping and Accounting Practices of the Cashier's Cage, the Bookkeeping, Margin, Stock Record, Dividend and Transfer Departments; the Clearing House, the Order, Trading, Statistical and Runners Departments; the Method of Making a Brokerage House Audit; and a Glossary of Terms and Definitions. Part 2—What Investors Should Know. New York, Wall Street Business School, c 1930. 512 p.

BUDGETS, BUSINESS

Barber, Joseph H. *Budgeting and Forecasting in an Individual Company*. New York, National Association of Cost Accountants, February 15, 1930. (N. A. C. A. Bulletin, v. 11, no. 12, Section 1, p. 741-58.)

BUILDING CONSTRUCTION

Costs

Mann, Clyde A. *Cost of Cheapness in Home Construction*. NATIONAL REAL ESTATE JOURNAL, March 3, 1930, p. 46-8.

BUSINESS

Harvard University. Graduate School of Business Administration. *Harvard Business Reports*, Volume 7. Chicago, A. W. Shaw Company, c 1930. 590 p.

CANNING

Filbey, Edward J. *To Merge Or Not to Merge? Advantages and Disadvantages of Consolidation—Views of Cannerymen*. CANNER, February 15, 1930, p. 17-19.

CHAIN STORES

Accounting

Scherich, Edgar R. *Accountancy in the Control of Chain Stores*. JOURNAL OF ACCOUNTANCY, April, 1930, p. 281-99.

CLASSIFICATIONS

Guest, Harold W. *Classifications of Public Expenditures*. AMERICAN ECONOMIC REVIEW, March, 1930, p. 37-45.

The Journal of Accountancy

COKE

Cost Accounting

Davies, W. H. *Coke Oven and By-Product Costing*. ACCOUNTANT, March 1, 1930, p. 277-80.

COMMERCIAL CORRESPONDENCE

Clapp, John Mantle, and Nugent, Homer Heath. *How to Write; Meeting the Needs of Everyday Life*. New York, Ronald Press Company, c 1930. 555 p.

COMMISSIONS

Mucklow, Walter. *Commissions*. JOURNAL OF ACCOUNTANCY, April, 1930, p. 273-80.

CONSOLIDATIONS

McKinlay, John. *Trusts and Combines*. CERTIFIED ACCOUNTANTS' JOURNAL, March, 1930, p. 119-20.

Piggott, Halvor. *Amalgamation of Companies*. INCORPORATED ACCOUNTANTS' JOURNAL, March, 1930, p. 236-43.

CONTRACTORS

Accounting

Blank Estimating Sheets Permit Adaptability to Job. ENGINEERING AND CONTRACTING, March, 1930, p. 125-6.

CORPORATIONS

Accounting

Geier, George J., and Mautner, Oscar. *Some Aspects of Corporation Accounting*. CORPORATE PRACTICE REVIEW, February, 1930, p. 9-14.

Haney, Lewis H. *Corporation Accounting Data from the Standpoint of the Investor*. JOURNAL OF THE AMERICAN STATISTICAL ASSOCIATION, SUPPLEMENT, March, 1930, p. 7-12.

Argentina

Bass, Jack. *Limited Companies Accounting in the Argentine*. CERTIFIED ACCOUNTANTS' JOURNAL, March, 1930, p. 114-8.

Law

Great Britain

Pears, Sidney. *Companies Act, 1929*. ACCOUNTANT, February 8, 1930, p. 183-7.

United States. Commerce, Department of. Bureau of Foreign and Domestic Commerce. *Doing Business in Great Britain under the Companies Act of 1929*. Washington, United States Department of Commerce, Bureau of Foreign and Domestic Commerce, February 25, 1930. (Special Circular Number 216, Division of Commercial Laws.)

COST AND FACTORY ACCOUNTING

Berman, I. K. *Cost Finding Statements*. ACCOUNTANTS' JOURNAL (NEW ZEALAND), February, 1930, p. 259-70.

McKague, W. A. *Cost Accounting Practice in Canada*. COST AND MANAGEMENT, March, 1930, p. 66-71.

Standard Costs

Harrison, G. Charter. *Standard Costs; Installation, Operation and Use*. New York, Ronald Press Company, 1930. 308 p.

Current Literature

DISTRIBUTION COSTS

- Chamber of Commerce of the United States. Department of Manufacture. *Cost Accounting for Distribution by the Manufacturer (Report on Special Inquiry Made)*. Washington, District of Columbia, Department of Manufacture, Chamber of Commerce of the United States, January, 1930. 32 p.
- Cowan, Donald R. *Reducing the Cost of Distribution*. MANUFACTURERS' NEWS, March, April, 1930, p. 19-20, 38; 27-8, 40-3, 48.
- Perris, Norris M. *Distribution Costs; What Should Be the Character of an Adequate Distribution Cost System?* BULLETIN OF THE TAYLOR SOCIETY, February, 1930, p. 32-8.

DIVIDENDS, STOCK

- Warren, Robert E. *Do Stock Dividends Constitute Income?* L. R. B. & M. JOURNAL, March, 1930, p. 1-8.

EXAMINATIONS

C. P. A.

- Winter, Sidney G. *C. P. A. Review; Questions and Problems in Auditing and in Accounting Theory and Practice*. New York, Prentice-Hall, Incorporated, 1930. 556 p.

FRAUD

- Accountant in Relation to Commercial Crime*. CERTIFIED ACCOUNTANTS' JOURNAL, March, 1930, p. 88-91.

FURNITURE TRADE

Budgeting

- Betts, Robert J. *How Do You Spend Your Ad Dollar?* FURNITURE RECORD, April, 1930, p. 54-6, 78.

HOTELS

Accounting

- Howard, A. M. *How to Close the Ledger Accounts and Deliver the Balance Sheet and Income and Expense Account on the First Day of the Month*. (In Hotel Accountants' Association. Minutes, Twenty-Ninth Monthly Meeting, February 21, 1930.)
- Schickler, R. *Cash and Cash Records*. (In Hotel Accountants' Association. Minutes, Twenty-Eighth Monthly Meeting, January 24, 1930.)

INSTALLMENTS

- Bond, G. D. *Computation of Simple-Hire and Hire-Purchase Rates*. COST ACCOUNTANT, February, 1930, p. 239-43.

INTERNATIONAL CONGRESS IN ACCOUNTING

- International Congress on Accounting (Summary of the Proceedings.)* ACCOUNTING REVIEW, March, 1930, p. 70-4.

INVESTMENT TRUSTS

- Couden, Elliott R. *Position of Investment Trusts since the Stock Market Break*. BANK NEWS, March 1, 1930, p. 17-18, 20.

Accounting

- Winston, Arthur A. *Statistical Accounting for Investment Trusts*. KEANE'S INVESTMENT TRUST MONTHLY, February, 1930, p. 181-4.

The Journal of Accountancy

INVESTMENTS AND SECURITIES

- Kraft, Carl, and Starkweather, Louis P. *Analysis of Industrial Securities*. New York, Ronald Press Company, c 1930. 307 p.
Moser, A. W. *Book Values of Redeemable Securities*. JOURNAL OF ACCOUNTANCY, April, 1930, p. 264-72.

LOANS

- Little, Arthur S. *Plan Advanced to Simplify Accounting for Loan Payments*. AMERICAN ACCOUNTANT, March, 1930, p. 115-7.

MONEY

- King, W. T. C. *Gold Standard—Pre-War and Post War*. CERTIFIED ACCOUNTANTS' JOURNAL, March, 1930, p. 100-5.
Morin, René. *Considerations on the Cost of Money*. COST AND MANAGEMENT, March, 1930, p. 72-80.

MOTOR BUSES

Accounting

- Fish, Nathaniel. *Accounting Control for Interline Records*. BUS TRANSPORTATION, March, 1930, p. 141-3.

MUNICIPAL AUDITING

- Skillman, George. *Scope of Audit of Local Government Accounts by State Officials*. AMERICAN ACCOUNTANT, March, 1930, p. 105-9.

MUNICIPAL COST ACCOUNTING

- Moe, Gustave A. *Cost Accounting Aids Municipal Administration in Minneapolis*. AMERICAN CITY, March, 1930, p. 141-44.

PANICS

- Fisher, Irving. *Stock Market—Panic in 1929*. JOURNAL OF THE AMERICAN STATISTICAL ASSOCIATION, SUPPLEMENT, March, 1930, p. 93-6.

PATENTS, COPYRIGHTS, ETC.

Accounting

- Klooster, Bert Louis. *Patent Accountings; a Phase of Cost Accounting*. New York, Prentice-Hall, Incorporated, 1930. 795 p.

POST OFFICES

Accounting

- Bunbury, Henry. *Some Accounting Problems of the Post Office*. ACCOUNTANT, February 15, 1930, p. 211-17.

PROFITS

- Knoeppel, C. E. *Profit-Making Policies*. FACTORY AND INDUSTRIAL MANAGEMENT, March, 1930, p. 541-3, 567.
Rautenstrauch, Walter. *Successful Control of Profits*. New York, B. C. Forbes Publishing Company, c 1930. 239 p.

PROPERTY

Accounting

- Grouse, H. B. *Property Accounting*. New York, National Association of Cost Accountants, March 15, 1930. (N. A. C. A. Bulletin, v. 11, no. 14. Section 2, p. 922-31.)

Current Literature

PROSPECTUSES

Charge, W. T. *Prospectuses*. COMMONWEALTH JOURNAL OF ACCOUNTANCY, February, 1930, p. 167-79.

PUBLIC UTILITIES

MaCassey, Lynden, and White, A. W. *Variation of Bulk-Supply Agreements by Act of Parliament*. ACCOUNTANT, January 11, 1930, p. 45-52.

RETAIL TRADE

Statistics

Burrell, O. K. *Financial and Operating Standards for Oregon Retail Concerns*. Eugene, Oregon, University of Oregon, School of Business Administration, Bureau of Business Research, 1929. 34 p. (Studies in Business no. 2.)

SLATE

Accounting

Bowles, Oliver. *System of Accounts for the Slate Industry*. Washington, District of Columbia, United States Bureau of Mines, November, 1929. 25 p. and Forms.

STATEMENTS, CONSOLIDATED

Boedeker, Myron J. *Elimination of Intercompany Profits from Consolidated Statements*. AMERICAN ACCOUNTANT, March, 1930, p. 111-14.

STATEMENTS, FINANCIAL

Rea, George. *Interpretation of Financial Statements for Purposes of Managerial Control*. New York, National Association of Cost Accountants, March 1, 1930. (N. A. C. A. Bulletin, v. 11, no. 13, Section 1, p. 815-36.)

STATISTICS

Dent, A. G. *Statistical Administration of Industry*. INCORPORATED ACCOUNTANTS' JOURNAL, February, 1930, p. 208-15.

STOCK

Natvig, Andreas S. *Earnings Per Share*. JOURNAL OF ACCOUNTANCY, April, 1930, p. 251-63.

TAXATION, DOUBLE

Carroll, Mitchell B. *Proposed Bill to Reduce International Double Taxation (Text of Bill at Close of Article)*. NATIONAL INCOME TAX MAGAZINE, April, 1930, p. 132-4, 156-7.

TAXATION, NEW YORK (STATE)

Burstan, Arthur Rowland. *Special Assessment Procedure; a Critical Study of the Methods and Practices Employed in Improvement Finance in Twenty-One New York Cities*. (Special Report of the State Tax Commission, Number 1.) Albany, New York, J. B. Lyon Company, 1929. 272 p.

VALUATION

Dicksee, Lawrence R. *Popular Fallacies—Part 2*. ACCOUNTANTS' JOURNAL (ENGLAND), February, 1930, p. 718-22.
Mertzke, Arthur J. *What Items Do Appraisers Include under Expenses?* NATIONAL REAL ESTATE JOURNAL, February 3, 1930, p. 22-4.

The Journal of Accountancy

WASTE IN INDUSTRY

Early, Edward. *Accounting for Waste in Industry*. New York, National Association of Cost Accountants, March 15, 1930. (N. A. C. A. Bulletin, v. 11, no. 14, Section 1, p. 903-21.)

WATER WORKS

Accounting

Culberson, G. C. *Water Works Accounting and the Public*. WATER WORKS AND SEWERAGE, March, 1930, p. 101-2.

Addresses of Periodicals

Accountant, 6 Kirby Street, London, E. C. 1, England.
Accountants' Journal (England), 6 Kirby Street, London, E. C. 1, England.
Accountants' Journal (New Zealand), 39 Johnston Street, Wellington, New Zealand.
Accounting Review, Ohio State University, Commerce Building, Columbus, O.
American Accountant, 225 Broadway, New York, N. Y.
American City, 443 Fourth Avenue, New York, N. Y.
Buildings and Building Management, 139 North Clark Street, Chicago, Ill.
Bulletin of the Taylor Society, 29 West 39 Street, New York, N. Y.
Bus Transportation, Tenth Avenue and 36 Street, New York, N. Y.
Canner, 140 North Dearborn Street, Chicago, Ill.
Certified Accountants' Journal, 50 Bedford Square, London, W. C. 1, England.
Commonwealth Journal of Accountancy, 59 William Street, Melbourne, Australia.
Corporate Practice Review, 11 West 42 Street, New York, N. Y.
Cost and Management, 81 Victoria Street, Toronto, Canada.
Factory and Industrial Management, 285 Madison Avenue, New York, N. Y.
Incorporated Accountants' Journal, 50 Gresham Street Bank, London, E. C. 2, England.
Journal of the American Statistical Association, Columbia University, New York, N. Y.
Keane's Investment Trust Monthly, 8 Newbury Street, Boston, Mass.
L. R. B. & M. Journal, 110 William Street, New York, N. Y.
Manufacturers' News, 120 South LaSalle Street, Chicago, Ill.
National Income Tax Magazine, Illinois Merchants Bank Building, Chicago, Ill.
National Real Estate Journal, 139 North Clark Street, Chicago, Ill.
Photo-Engravers Bulletin, 863 Monadnock Block, Chicago, Ill.
Pittsburgh Accountant, State Theatre Building, Pittsburgh, Pa.
Water Works and Sewerage, 221 East 20 Street, Chicago, Ill.